CITY OF CHARLESTON STATE ACCOMMODATIONS TAX AND COMMUNITY ASSISTANCE GRANT PROGRAM

PRE-APPLICATION WORKSHOP

CHARLESTON COUNTY LIBRARY

AGENDA

1. Welcome and Introduction
2. General Overview of Grant Programs
3. Eligibility
4. Application Instructions
5. Community Assistance
6. Accommodations Tax
7. General Overview of Web Analytics

WELCOME AND INTRODUCTION

- City of Charleston
- Workshop Facilitator –

  Kathy Mercer,

  Budget and Management Director

OVERVIEW OF GRANT PROGRAMS

- Community Assistance
  - *Cherrie-Ann Caton, Grants Compliance Manager*

- State Accommodations Tax
  - *Kathy Mercer, Budget & Management Director*

ELIGIBLE **ORGANIZATIONS**

- **Must be a non-profit**
  - 501(c)(3) charitable organization
  - church/religious organization
  - government entity
  - other-not common

- **Individuals or for-profit businesses are not eligible**

SC SECRETARY OF STATE'S DIVISION OF PUBLIC CHARITIES

- Website – www.scsos.com
- "Solicitation of Charitable Funds Act"
- File an annual registration
- Also file annual financial report

WHO:

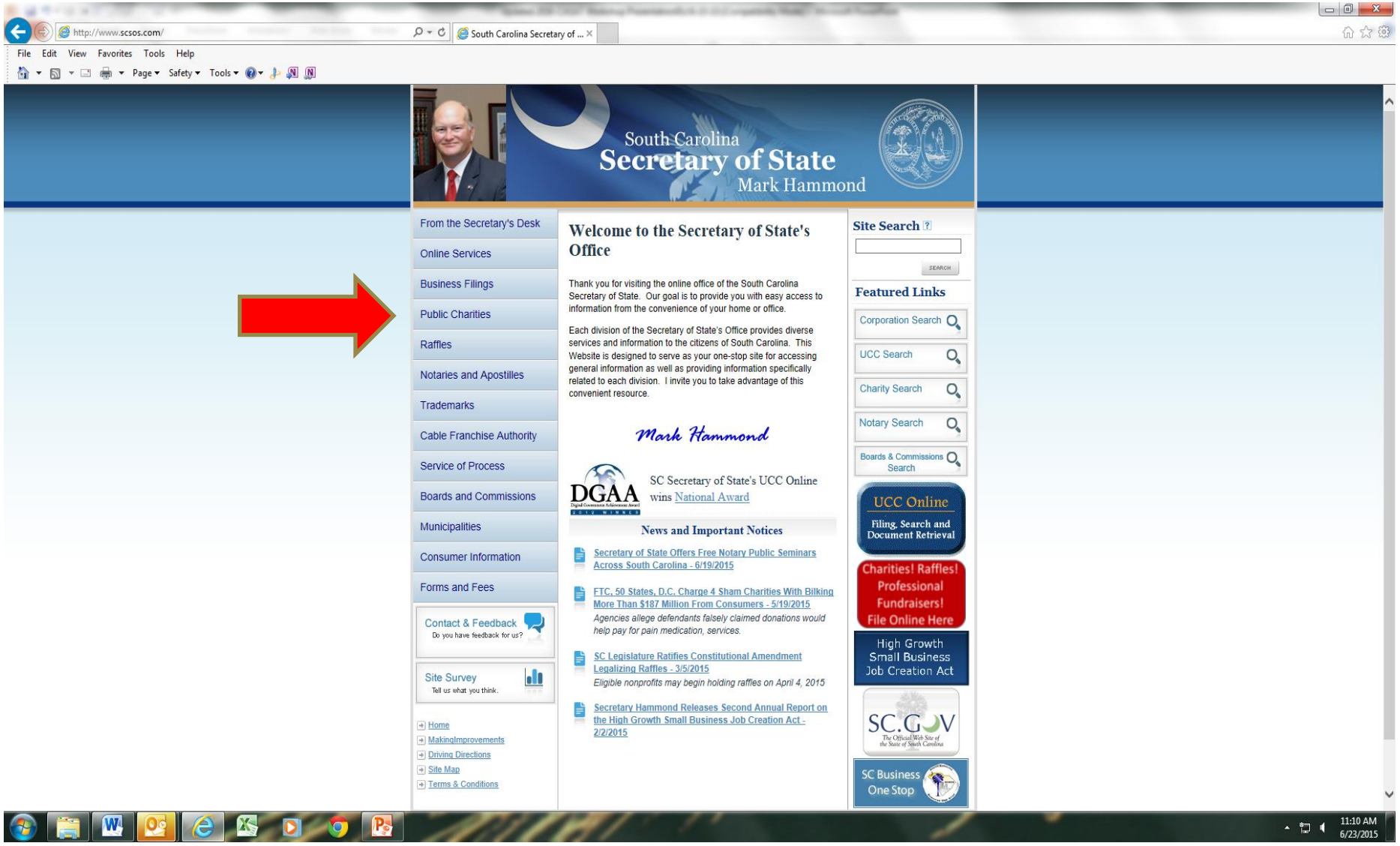
- All Charitable organizations that solicit contributions or have contributions solicited on their behalf in SC unless they fall under one of the statutory exemptions

- $50 filing fee

- Exempt organizations must file Application for Exemption annually - no filing fee

SC SECRETARY OF STATE WEBSITE

Website – www.scsos.com



APPLICATION INSTRUCTIONS

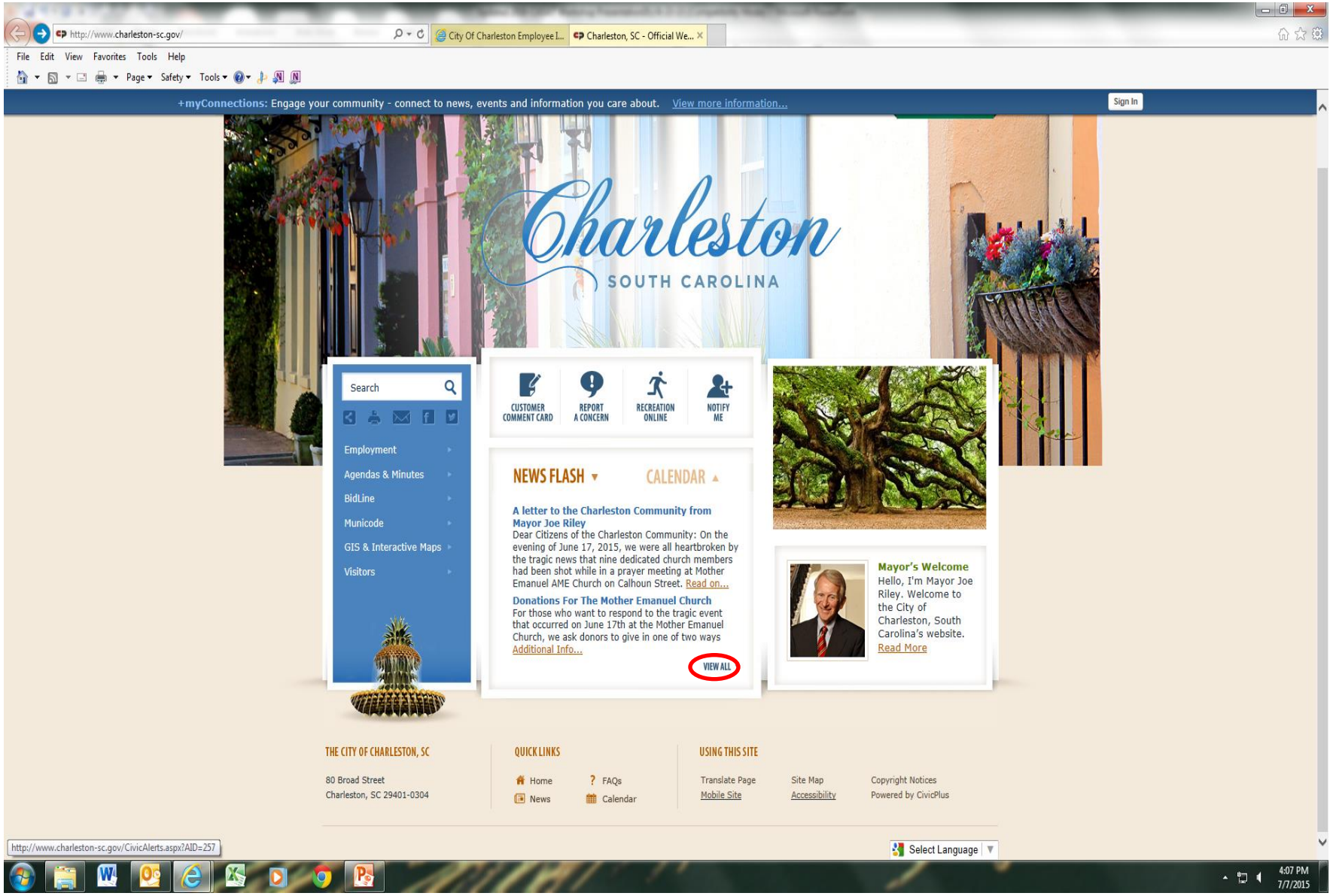
- **Web Address**
- **Financial Information**
- **Reporting Process**
- **Tips and Guidelines**

CITY OF CHARLESTON

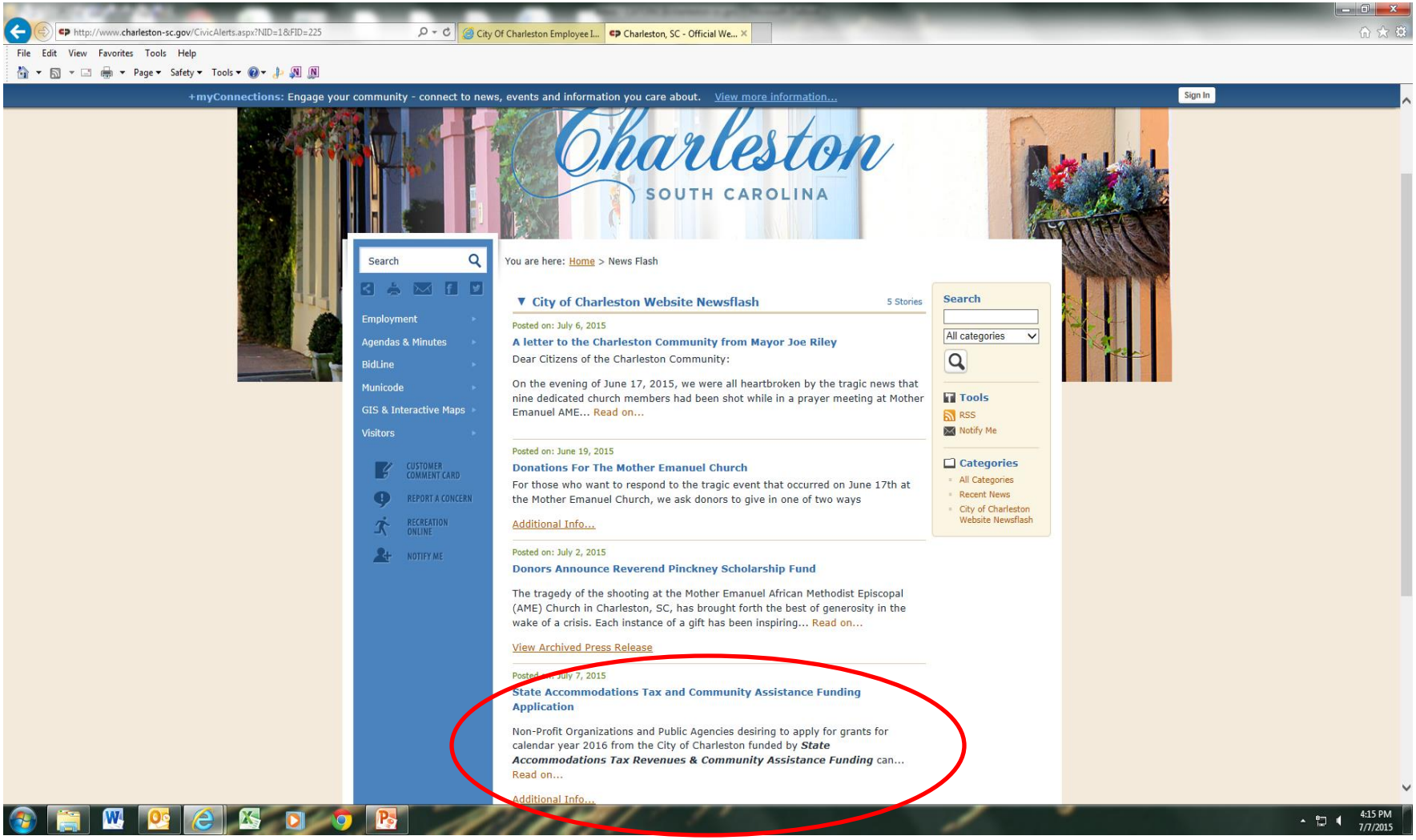
- **Web address –**

www.charleston-sc.gov

CASAT GRANT APPLICATION



2016 COMMUNITY ASSISTANCE & ACCOMMODATIONS TAX GRANT APPLICATIONS



INSTRUCTIONS

- **Section II Financial information must be completed on the form. An attached financial statement or budget will not be accepted.**

INSTRUCTIONS

- **All applications must be received (not postmarked) by 3pm on August 20, 2015.**

- **No faxed or emailed applications will be accepted.**

- **Complete all questions using 11pt font or larger. Use only the space provided on the application form.**

INSTRUCTIONS

Before submitting your application, please verify that you have included

- Your IRS letter (if applicable)
- a list of officers, staff, board members
- A copy of your confirmation letter of registration from the SC Secretary of State's Division of Public Charities
- The completed application with **ALL REQUIRED SIGNATURES.**
- No other attachments will be accepted.

INSTRUCTIONS

- This application is available on the City's website. You may also request a digital copy by emailing Angie Lucarelli at lucarellia@charleston-sc.gov or phone (843)579-7529

THINGS TO CONSIDER

- **BE REALISTIC –**
  - Is your budget consistent with the proposed activities?
  - What % of budget are you requesting from City?
  - Do you have the manpower and time to develop a solid reasonable proposal?

- **Have you included EVERYTHING requested by the funding agency**
  - (Have you followed the directions?)

THINGS TO REMEMBER

- **We consider:**
  - Sustainability of your program/organization (plans for future funding)
  - Relevant importance of program to our community and city
  - Desirability of helping new groups and/or new projects get established
- **If you are a grant recipient, you will be required to submit interim and final program and financial reports.**

THINGS TO REMEMBER

IT IS IMPORTANT THAT INTERIM AND FINAL REPORTS BE COMPLETED ON TIME.

- Information from these reports may be used to help determine your future eligibility for funding.

INTERIM AND FINAL REPORTS

Frequently Asked Questions

AND FINALLY…

- Follow established accounting procedures in managing your agency's funds – keep all receipts, invoices and other financial records

- City's Internal Auditor will perform random audits of agencies receiving grants

- These awards are made with public funds and with that rests the need for responsible stewardship of those funds. **Accountability is essential.**

BUDGET PROCESS

Jul 31	**Interim Reports due from 2015 recipients**
Aug 20	**Applications due by 3pm**
Sept 14 –Oct 12	**Internal processing & review of applications**
Oct - TBD	**Budget discussions begin with Mayor**
Oct 27	**Public Hearing on Budget**
Nov-TBD	**Accommodations Tax Advisory Committee Meeting**
Nov-TBD	**Presentation of budget to City Council**
Dec 1	**First reading of Budget Ordinances (& Atax Budget)**
Dec 15	**Second & third Readings of Budget Ordinances**

IMPORTANT DATES - 2016

Jan	**Grant Award Notification Letters sent**
Jan	**Community Assistance award checks mailed**
Feb 26	**Final reports due from 2015 recipients**
2/15, 5/15, 8/15, 11/15	Approximate issue dates of Accommodations Tax Award Checks

SUBMITTAL INSTRUCTIONS

- **One original and seven (7) copies of the application should be mailed or delivered to:**

City of Charleston

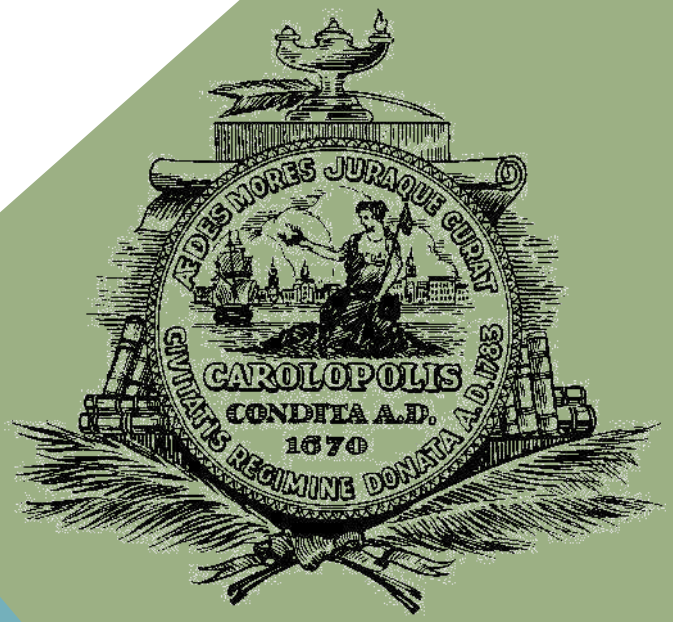
Attn. Grants Committee

116 Meeting Street

P.O. Box 304

Charleston, SC 29402

COMMUNITY ASSISTANCE GRANT APPLICATION



COMMUNITY ASSISTANCE GRANTS

- **Purpose – assist tax-exempt organizations that provide beneficial services for the Charleston Community**

- **Types of organizations supported – those providing services in the areas of**
  - education
  - health and human needs
  - community development
  - the environment
  - public safety

COMMUNITY ASSISTANCE GRANTS

- **Who decides –**
  - Applications are received and reviewed by staff as part of the City's annual budget process conducted thru the CFO's office.
  - The proposed awards are included in the Mayor's budget and presented to City Council for its consideration.

COMMUNITY ASSISTANCE GRANTS

- **Funding – grants are paid directly from the City's General Fund**

- **Funding – in 2015, a total of approx. $473,000 was allocated to 32 organizations or projects**

BUDGET BREAKDOWN:

PLEASE COMPLETE THE FOLLOWING BUDGET BREAKDOWN SECTIONS ON THESE PAGES (NO ATTACHMENTS.) You may get these figures from your most recently submitted IRS Form 990, or you may simply use your overall operating budget.

. **CONTRIBUTIONS, GIFTS, GRANTS & OTHER SIMILAR AMOUNTS**

SOURCE	FY 2013	FY 2014	FY 2015
Government Grants			
Municipal	$	$	$
County	$	$	$
State	$	$	$
Federal	$	$	$
Foundation Grants	$	$	$
Contributions/Federated Campaigns	$	$	$
Membership dues	$	$	$
Fundraising events	$	$	$
TOTAL CONTRIBUTED INCOME	$	$	$

. **PROGRAM SERVICE REVENUE**

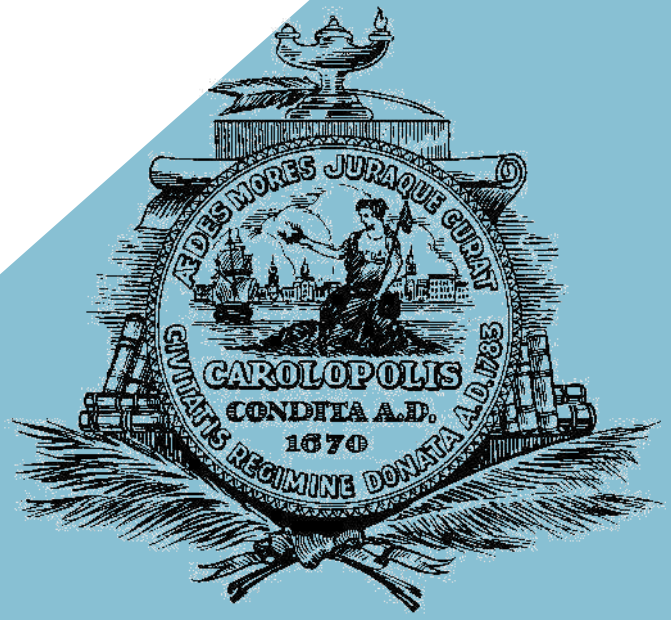
SOURCE	FY 2013	FY 2014	FY 2015
Fees / Sold Services			
Services	$	$	$
Tuition / Fees	$	$	$
Workshops, Seminars, Lectures, etc.	$	$	$
Other (specify)	$	$	$
Other (specify)	$	$	$
TOTAL PROGRAM SERVICES REVENUE	$	$	$

. **OTHER REVENUE**

SOURCE	FY 2013	FY 2014	FY 2015
Publications (Newsletters, etc.)	$	$	$
Concessions and/or Merchandise	$	$	$
Advertising	$	$	$
Space Rental Fees	$	$	$
Other (specify)	$	$	$
Other (specify)	$	$	$
TOTAL EARNED INCOME	$	$	$

TOTAL COMBINED INCOME (1+2+3)	$	$	$

STATE ACCOMMODATIONS TAX GRANT PROGRAM



PURPOSE OF ACCOMMODATIONS TAX GRANTS

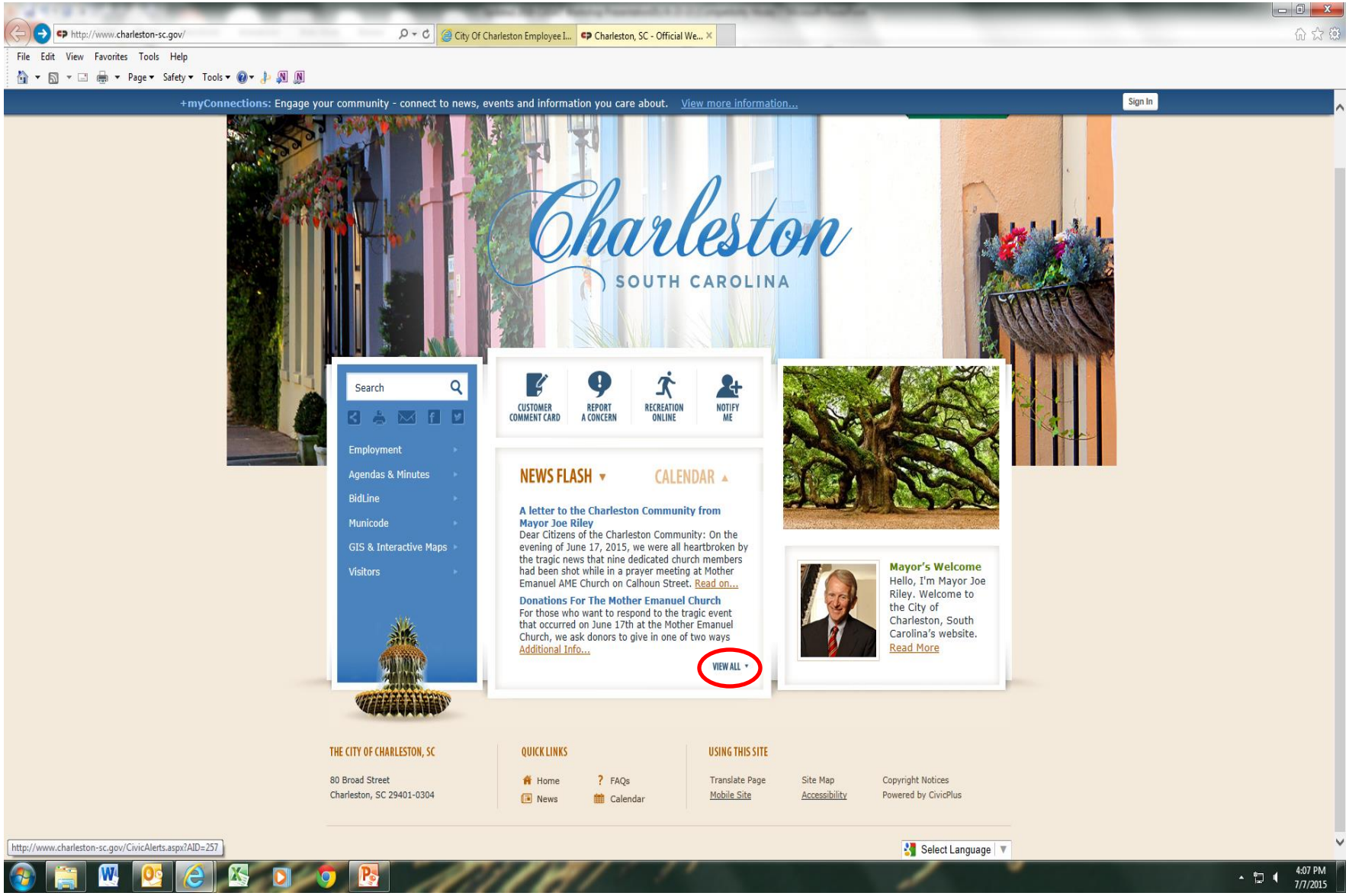
- These grants are provided through revenue received by the City of Charleston for its share of the 2% lodging tax levied by the State of South Carolina. These funds are awarded to Non-Profit Organizations and can only be used for activities related to tourism.

ADDITIONAL GUIDELINES AND INSTRUCTIONS FOR A-TAX APPLICATION

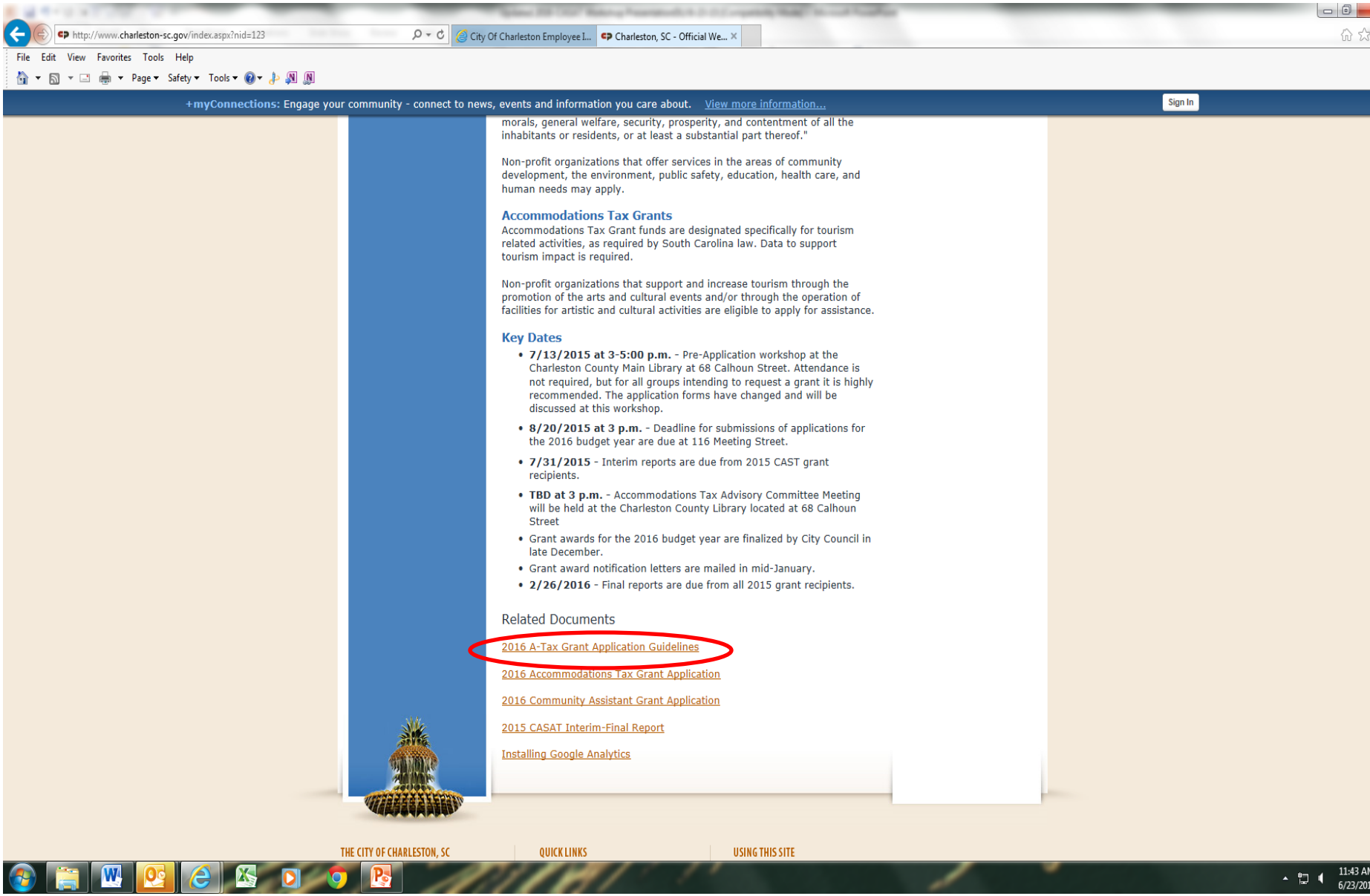
Web address –

www.charleston-sc.gov

ADDITIONAL GUIDELINES AND INSTRUCTIONS FOR A-TAX APPLICATION



2016 A-TAX GUIDELINES AND INSTRUCTIONS



ACTIVITIES RELATED TO TOURISM INCLUDE

A. advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity

B. promotion of the arts and cultural events

C. construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities

STATE OF SC TOURISM EXPENDITURE REVIEW COMMITTEE

- Authorized by Accommodations Tax Statute
- Oversight of Spending of A-Tax Funds
- City must file a report annually
- Website: www.atax.sc.gov

INTERPRETATION OF "TOURISM RELATED EXPENDITURES"

- tourism is defined in the state law as the activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work.

- "home community"- commonly accepted definition of travel as being 50 miles or more, one way, from the traveler's origin or home.

- in addition to considering the 50 mile test, takes into consideration the following guiding principles:

  - The expenditure must be used to attract or provide for tourists.

  - The expenditure cannot be used for an item that would normally be provided by the county or municipality.

APPLICATION INSTRUCTIONS

- SECTION III – FUNDING REQUEST FOR BUDGET YEAR 2016
- Funding request for 2016 has been expanded and is designed to categorize requests based on the eligible expenditures outlined in state statute.

- Requests in multiple categories in the same application are permitted. Please be specific in your request.

- Ideally your request should fall into categories A, B or C to be clearly tourism-related.
- Requests in categories D or E must contain a clear link to tourism and adequate information to document the tourism link.

SECTION III: FUNDING REQUEST FOR BUDGET YEAR 2016

Please detail how the funds requested from the City of Charleston will be spent:

OPERATING	FY 2016 AMOUNT
A. Advertising or promotion related to tourism development (Check all that apply) ☐ Television ☐ Radio ☐ Newspapers ☐ Websites ☐ Magazines ☐ Rack Cards ☐ Billboards ☐ Mailings (Out of County) ☐ Visitor's Guide ☐ Other (Specify)	$
B. Maintenance or operation of tourist-related building or facility (Specify)	$
CAPITAL	
C. Construction of tourist-related building or facility (specify) **Construction Period From: To:**	$
D. Equipment (specify)	$
OTHER	
E. Other (specify)	$
	$
TOTAL REQUEST	$

NOTE: Personnel salaries are NOT eligible for Accommodations Tax Funding

SECTION IV- TOURISM IMPACT

- Tourism related justification and impact must be provided and documented. This section is specifically geared to provide documentation as outlined in the TERC interpretive policies and guidelines.

B. Please provide the following financial and demographic information:

	Previous Year 2014	Current Year 2015
Total budget of event/project	$	$
Amount funded by A-Tax – City	$	$
Amount Funded by A-Tax – All sources	$	$
Total Attendance		
Total number of tourists (non-residents)		

C. What method did you use to calculate the total attendance and the total number of tourists that were non-residents in item B above? Please provide specific examples.

This section is limited to 880 characters including spaces, which is approximately 125 words

D. Describe how the 2016 program will be evaluated. Include methods of measuring tourism impact, and the data collection methods.

This box is limited to 1400 characters including spaces, which is approximately 200 words.

Page 6, question B	Event A	Event B	Event C	Event D
Total Budget of event/project	$ 100,000.00	$ 100,000.00	$ 2,000,000.00	$ 25,000.00
Amount funded by A-Tax - City	$ 10,000.00	$ 20,000.00	$ 100,000.00	$ 2,500.00
Amount funded by A-tax - all sources	$ 15,000.00	$ 40,000.00	$ 200,000.00	$ 2,500.00
Total attendance	2,000	10,000	40,000	500
Total number of tourists (non-residents)	1,000	2,000	30,000	50
% of budget funded by total A-tax	15%	40%	10%	10%
% of tourists attending	50%	20%	75%	10%
City A-tax amount per tourist	$ 10.00	$ 10.00	$ 3.33	$ 50.00

SECTION V: MARKETING OR MEDIA INFORMATION

- This section is designed to document the marketing and promotional activities conducted for the project/event or facility. We will use this section to assess your efforts to impact tourism, regardless of the actual tourism attendance reported in the previous section.

- 2 Parts
  - Advertising
  - Web Analytics

ADVERTISING

- Type-TV, Radio, print
- Exposure/audience
- Include all, regardless of whether paid with A-Tax funds

WEB ANALYTICS

- **Is required for 2016 application.**
  - Ideally, have one year's worth of data.
  - If not, provide what you have, but be sure to specify what period of time is covered.

WEB ANALYTICS

- **Web Analytics:**
  - Is the process of analyzing the behavior of visitors to a Web site
  - The analysis can include determining the likelihood that a given customer will repurchase a product after having purchased in the past
  - Personalizing the site to customers who visit it repeatedly
  - Observing the geographic regions from which the most and the least customers visit the site and purchase specific products

CONTACT INFORMATION

Cherrie-Ann Caton

- E-Mail Address : catonc@charleston-sc.gov
- Phone: (843) 965-4055

Kathy Mercer

- E-Mail Address : mercerk@charleston-sc.gov
- Phone: (843) 724-3715